

10-1-404 Municipal telecommunications license tax ordinance provisions.

An ordinance required by Subsection 10-1-403(1) shall include a provision that:

- (1) levies a municipal telecommunications license tax:
 - (a) on the gross receipts from telecommunications service attributed to the municipality in accordance with Section 10-1-407;
 - (b) at a rate:
 - (i) not to exceed the rate specified in Subsection 10-1-403(1)(c); and
 - (ii) subject to the requirements of Section 10-1-407; and
 - (c) beginning on a date:
 - (i) on or after July 1, 2004; and
 - (ii) subject to the requirements of Section 10-1-403;
- (2) on or before the effective date of the ordinance, the municipality shall enter into the uniform interlocal agreement with the commission described in Section 10-1-405 under which the commission collects, enforces, and administers the municipal telecommunications license tax;
- (3) exempts a municipality from the limitation on the rate that may be imposed under Subsection (1)(b)(i) if the exemption from the limitation on the rate that may be imposed under Subsection (1)(b)(i) is approved by a majority vote of the voters in the municipality that vote in:
 - (a) a municipal general election; or
 - (b) a regular general election; and
- (4) incorporates the provisions of Section 10-1-408.

Amended by Chapter 415, 2013 General Session